



Trustees' Financial Summary

FY2015-16

Submit ID: 0021-53547811

02 Big Horn County

0021 Pryor Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Sarah Stewart **Phone #:** (406) 259-7329

(Signature)

(Date)

Chair, Board of Trustees: Bryce Hugs

(Signature)

(Date)

County Superintendant Vicki Gale

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
200	Private Donations	LOCAL		
224	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
300	Restitution to District	LOCAL		
307	GEAR UP	FEDERAL		84.334
308	GEAR UP	FEDERAL		84.334
309	GEAR UP (OCHE)	FEDERAL		84.334
310	Medicaid	STATE		State
315	Title II Part A	FEDERAL		84.367
318	GEAR UP	FEDERAL		84.334
324	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
400	Title VII, Indian Education	FEDERAL		84.060
401	Title I - Schoolwide	FEDERAL		Federal
405	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
406	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
521	Title VIII Impact Aid 8007(b) Construction	FEDERAL		84.041C

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		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,453.36	23,450.72	9,978.77	714.94
02	Taxes Receivable - Real and Personal (120-149)	1,395.79	1,857.66	54.88	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				80.56
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	46,849.15	25,308.38	10,033.65	795.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,395.79	1,857.66	54.88	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	45,453.36	23,450.72	9,978.77	795.50
52	TOTAL FUND BALANCE/EQUITY	45,453.36	23,450.72	9,978.77	795.50
53	TOTAL LIABILITIES AND FUND BALANCE	46,849.15	25,308.38	10,033.65	795.50

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,584.42	(2,078.08)	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			23,170.48	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17,584.42	21,092.40	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			265.96	
48	Fund Balance for Budget		17,584.42	20,826.44	
52	TOTAL FUND BALANCE/EQUITY		17,584.42	21,092.40	
53	TOTAL LIABILITIES AND FUND BALANCE		17,584.42	21,092.40	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			59.78	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			59.78	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			59.78	
52	TOTAL FUND BALANCE/EQUITY			59.78	
53	TOTAL LIABILITIES AND FUND BALANCE			59.78	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,320,968.03	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,320,968.03	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,180.40	
48	Fund Balance for Budget			1,318,787.63	
52	TOTAL FUND BALANCE/EQUITY			1,320,968.03	
53	TOTAL LIABILITIES AND FUND BALANCE			1,320,968.03	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,125.82	13.96		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,125.82	13.96		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,125.82	13.96		
52	TOTAL FUND BALANCE/EQUITY	3,125.82	13.96		
53	TOTAL LIABILITIES AND FUND BALANCE	3,125.82	13.96		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			989.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			989.54	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			989.54	
52	TOTAL FUND BALANCE/EQUITY			989.54	
53	TOTAL LIABILITIES AND FUND BALANCE			989.54	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	32,306.12	39,156.01
	1190 Penalties and Interest on Taxes	142.24	173.12
	1510 Interest Earnings	0.00	0.06
	1900 Other Revenue from Local Sources	328.30	0.00
	3110 Direct State Aid	194,838.36	211,249.07
	3111 Quality Educator	26,727.01	26,572.57
	3112 At Risk Student	15,267.96	15,414.95
	3113 Indian Education For All	1,142.40	1,190.16
	3114 American Indian Achievement Gap	8,600.00	10,455.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	15,015.59	12,575.00
	3116 Data For Achievement	840.00	1,140.00
	3118 Natural Resource Development	1,388.46	2,371.61
	3120 State Guaranteed Tax Base Aid	117,186.30	125,126.88
	3444 State School Block Grant	6,742.33	6,742.33
	3445 State Combined Fund School Block Grant	186.60	0.00
	3446 SB96 Block Grant Reimbursement	295.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		421,007.08	452,166.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	188,342.10	180,618.52
			2XX Personal Services - Employee Benefits	31,050.77	34,025.00
			5XX Other Purchased Services	0.00	302.84
			6XX Supplies and Materials	0.00	88.28
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	7,291.90	0.00
			2XX Personal Services - Employee Benefits	852.81	0.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	18,406.82	21,943.39
			2XX Personal Services - Employee Benefits	7,577.30	6,830.54
			3XX Purchased Professional and Technical Services	16,346.50	0.00
			5XX Other Purchased Services	385.00	23.00
			6XX Supplies and Materials	377.00	0.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	53,700.40	64,292.46
			2XX Personal Services - Employee Benefits	11,011.04	16,692.70

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	14,127.37	23,498.61	
		2XX	Personal Services - Employee Benefits	56.09	109.11	
		3XX	Purchased Professional and Technical Services	2,453.01	0.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	14,617.14	45,604.49	
		2XX	Personal Services - Employee Benefits	727.52	2,301.54	
		4XX	Purchased Property Services	3,059.95	0.00	
		6XX	Supplies and Materials	5,114.62	0.00	
280	Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	25,071.27	34,969.32	
		2XX	Personal Services - Employee Benefits	111.07	186.90	
		3XX	Purchased Professional and Technical Services	100.00	0.00	
		6XX	Supplies and Materials	0.00	852.70	
		810	Dues and Fees	329.08	0.00	
316	Data For Achievement					
		1XXX Instruction				
		3XX	Purchased Professional and Technical Services	0.00	347.50	
		23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	672.00	0.00	
		25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services	0.00	792.50	
365	Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
		3XX	Purchased Professional and Technical Services	0.00	350.00	
		5XX	Other Purchased Services	1,189.80	0.00	
		6XX	Supplies and Materials	0.00	840.16	
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	6,802.87	3,753.15	
		2XX	Personal Services - Employee Benefits	30.97	13.84	
710	School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	1,475.45	0.00	
		2XX	Personal Services - Employee Benefits	4.43	0.00	
910	Food Services					
		31XX Food Services				
		1XX	Personal Services - Salaries	10,886.40	11,566.80	
		2XX	Personal Services - Employee Benefits	493.40	602.36	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>422,664.08</u>	<u>450,605.71</u>	



Trustees' Financial Summary

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02 Big Horn County

0021 Pryor Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					43,892.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					452,166.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					450,605.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,453.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	60,955.95	56,502.19
	1190 Penalties and Interest on Taxes	211.39	287.47
	1510 Interest Earnings	0.00	0.08
	2220 County On-Schedule Trans Reimb	6,595.46	3,159.96
	3210 State On-Schedule Trans Reimb	6,595.47	3,297.74
	3444 State School Block Grant	2,243.38	2,243.38
	3446 SB96 Block Grant Reimbursement	436.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77,038.42	65,490.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	11,744.62	9,598.02
		2XX	Personal Services - Employee Benefits	1,988.56	2,442.72
		5XX	Other Purchased Services	47,947.48	49,122.00
		6XX	Supplies and Materials	3,873.29	2,547.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,553.95	63,710.35

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	21,670.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,490.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,710.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,450.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1632 Daily Adult Sales	1,313.36	399.40
	3220 State Food Services Match	173.70	80.56
	4550 Federal Child Nutrition	45,260.73	53,334.21
	4552 Fresh Fruit And Vegetable	953.68	1,974.73
	4555 School Foods Summer Program - 10.559	4,686.70	0.00
	6100 Material Prior Period Revenue Adjustments	2,845.62	731.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		55,233.79	56,519.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	4,977.26	10,306.80
			2XX Personal Services - Employee Benefits	212.53	521.94
			6XX Supplies and Materials	46,518.76	52,916.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				51,708.55	63,744.74

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	8,020.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,519.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,744.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	795.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	77,953.79	71,266.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>77,953.79</u>	<u>71,266.58</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	34,557.34	36,347.25
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	1,256.01	125.94
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,208.92	4,002.78
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,476.80	12,193.35
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,558.85	3,993.08
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	9,229.43	9,778.56
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,025.29	1,647.51
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,014.58	7,329.24
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,200.00	663.41
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	254.07	124.46
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	567.33	180.68
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,510.76	5,149.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>74,859.38</u>	<u>81,535.58</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					27,853.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,266.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,535.58	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,584.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
200 Private Donations		
1920	Contributions/Donations from Private Sources	89.78
224 Title I, Part A, Improving Basic Programs		
1900	Other Revenue from Local Sources	2,700.00
4200	Title I, Part A, Improving Basic Programs	10,272.00
308 GEAR UP		
4710	GEAR UP	46,154.15
309 GEAR UP (OCHE)		
4710	GEAR UP	682.72
315 Title II Part A		
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,505.00
318 GEAR UP		
4710	GEAR UP	14,068.66
324 Title I, Part A, Improving Basic Programs		
4200	Title I, Part A, Improving Basic Programs	52,490.00
400 Title VII, Indian Education		
4130	Title VII Indian Education	9,682.00
401 Title I - Schoolwide		
4940	Schoolwide Program	100,327.00
405 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,038.10
406 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,321.00
521 Title VIII Impact Aid 8007(b) Construction		
4821	Impact Aid Discretionary Construction	168.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>266,498.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
200 Private Donations					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		0.06
			200 Subtotal		<u>0.06</u>
224 Title I, Part A, Improving Basic Programs					
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		6,722.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		647.65
			3XX Purchased Professional and Technical Services		1.07
			5XX Other Purchased Services		4,997.00
			6XX Supplies and Materials		604.34
			224 Subtotal		12,972.56
308	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		9,873.76
			2XX Personal Services - Employee Benefits		1,788.18
			5XX Other Purchased Services		32,515.21
			6XX Supplies and Materials		1,977.00
			308 Subtotal		46,154.15
309	GEAR UP (OCHE)				
	471 GEAR UP				
		1XXX Instruction			
			5XX Other Purchased Services		371.32
		24XX Support Services - School Administration			
			5XX Other Purchased Services		311.40
			309 Subtotal		682.72
315	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		5,000.00
			5XX Other Purchased Services		1,505.00
			315 Subtotal		6,505.00
318	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		6,875.00
			2XX Personal Services - Employee Benefits		1,258.41
			5XX Other Purchased Services		5,854.25
			810 Dues and Fees		81.00
			318 Subtotal		14,068.66
324	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		8,192.50
			2XX Personal Services - Employee Benefits		789.25
			3XX Purchased Professional and Technical Services		22,863.19
			5XX Other Purchased Services		9,813.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		10,831.28
			324 Subtotal		52,490.00
400	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,623.00
			2XX Personal Services - Employee Benefits		297.00
			3XX Purchased Professional and Technical Services		100.00
			4XX Purchased Property Services		1,300.00
			6XX Supplies and Materials		2,885.00
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services		3,477.00
			400 Subtotal		9,682.00
401	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		58,690.30
			2XX Personal Services - Employee Benefits		14,912.56
			3XX Purchased Professional and Technical Services		3,000.00
			5XX Other Purchased Services		10,209.28
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		8,749.90
			2XX Personal Services - Employee Benefits		4,764.96
			401 Subtotal		100,327.00
405	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		5,404.50
			2XX Personal Services - Employee Benefits		804.54
			5XX Other Purchased Services		2,328.75
			6XX Supplies and Materials		500.31
			405 Subtotal		9,038.10
406	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		1,987.50
			5XX Other Purchased Services		1,005.83
			6XX Supplies and Materials		9,627.67
			810 Dues and Fees		1,700.00
			406 Subtotal		14,321.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					266,241.25



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					22,359.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					266,498.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					266,241.25 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	265.96	Less Last Year	1,789.92	(4b)	-1,523.96
					-1,523.96 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,092.40 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
200 Private Donations	89.78	0.06	89.72
224 Title I, Part A, Improving Basic Programs	12,972.00	12,972.56	-0.56
308 GEAR UP	46,154.15	46,154.15	0.00
309 GEAR UP (OCHE)	682.72	682.72	0.00
315 Title II Part A	6,505.00	6,505.00	0.00
318 GEAR UP	14,068.66	14,068.66	0.00
324 Title I, Part A, Improving Basic Programs	52,490.00	52,490.00	0.00
400 Title VII, Indian Education	9,682.00	9,682.00	0.00
401 Title I - Schoolwide	100,327.00	100,327.00	0.00
405 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,038.10	9,038.10	0.00
406 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,321.00	14,321.00	0.00
521 Title VIII Impact Aid 8007(b) Construction	168.00	0.00	168.00
Total	266,498.41	266,241.25	257.16



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue		2015 Value	2016 Value
	1910 Rentals		10,336.98	5,937.50
	5200 Sale or Compensation for Loss of Assets		0.00	2,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			10,336.98	8,537.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	9,112.79	4,907.97
			2XX Personal Services - Employee Benefits	388.28	339.03
			4XX Purchased Property Services	3,630.90	6,835.59
			6XX Supplies and Materials	530.05	1,612.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,662.02	13,695.32

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						5,217.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,537.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,695.32 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						59.78 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	149.52	453.67
	1900 Other Revenue from Local Sources	0.00	486.64
	4820 Federal Impact Aid - Title VIII	594,060.44	572,437.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		594,209.96	573,377.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	23,129.53	26,045.84
			2XX	Personal Services - Employee Benefits	790.40	4,967.57
			3XX	Purchased Professional and Technical Services	1,249.00	8,574.50
			5XX	Other Purchased Services	6,797.05	13,143.88
			6XX	Supplies and Materials	8,179.01	2,839.78
			810	Dues and Fees	191.50	5,900.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	0.00	710.10
			2XX	Personal Services - Employee Benefits	0.00	1.24
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	0.00	1,000.00
			2XX	Personal Services - Employee Benefits	0.00	5.64
			3XX	Purchased Professional and Technical Services	19,950.52	22,354.29
			5XX	Other Purchased Services	25,147.52	24,763.59
			6XX	Supplies and Materials	343.69	718.65
			810	Dues and Fees	1,887.50	5,516.12
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	7,248.64	5,849.72
			2XX	Personal Services - Employee Benefits	22.65	24.95
			3XX	Purchased Professional and Technical Services	82.33	0.00
			4XX	Purchased Property Services	0.00	75.00
			5XX	Other Purchased Services	482.61	1,743.19
			6XX	Supplies and Materials	7,941.69	6,037.24
			810	Dues and Fees	100.00	378.42
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	1,460.88	0.00
			2XX	Personal Services - Employee Benefits	8.40	0.00
			3XX	Purchased Professional and Technical Services	938.87	29,146.34
			4XX	Purchased Property Services	0.00	257.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	0.00	200.34
			6XX Supplies and Materials	541.67	6,236.70
			810 Dues and Fees	82.50	868.45
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	31,039.64	7,486.88
			2XX Personal Services - Employee Benefits	1,510.93	525.19
			3XX Purchased Professional and Technical Services	10,057.47	1,227.45
			440 Bldg & Grounds Repair and Main Services	0.00	9,811.59
			4XX Purchased Property Services	20,539.16	16,932.66
			5XX Other Purchased Services	38,910.20	41,038.50
			6XX Supplies and Materials	11,188.94	11,670.02
			7XX Property and Equipment Acquisition	9,860.00	0.00
			810 Dues and Fees	436.00	72.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	1,500.00	0.00
			5XX Other Purchased Services	1,287.25	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,143.42	7,767.28
			2XX Personal Services - Employee Benefits	24.66	33.87
			5XX Other Purchased Services	679.84	905.39
			6XX Supplies and Materials	318.83	244.91
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,656.88	1,801.02
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	41.45	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	737.72
			2XX Personal Services - Employee Benefits	0.00	0.92
			5XX Other Purchased Services	204.24	1,400.00
			6XX Supplies and Materials	0.00	400.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	4,721.43	1,991.85
			2XX Personal Services - Employee Benefits	7.99	9.82
			5XX Other Purchased Services	0.00	674.24
			6XX Supplies and Materials	43.98	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	7,176.42	15,458.57



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	446.54	928.72	
			6XX Supplies and Materials	0.00	1,248.01	
			810 Dues and Fees	115.00	115.00	
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	5,190.43	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>262,676.66</u>	<u>289,840.16</u>	

Schedule Of Changes Worksheet						Fund Code 26	
Beginning Fund Balance						1,039,315.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						573,377.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						289,840.16	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	2,180.40	Less Last Year	4,065.62	(4b)	-1,885.22	
						-1,885.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,320,968.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	492.52	508.09
	3445 State Combined Fund School Block Grant	0.00	186.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>492.52</u>	<u>694.69</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	2,431.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	694.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,125.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object		2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	0.00	984.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	984.05

Schedule Of Changes Worksheet					Fund Code 84	
Beginning Fund Balance					1,973.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					984.05	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					989.54	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	18,298.63	20,324.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	6,802.87	3,753.13
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	324,995.26	295,686.86
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	35,544.01	11,169.63
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	168.11	1,608.68
XX	XXX 26XX 41X	Energy Utility Services	0.00	15,836.11
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	1,545.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,618.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,618.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,872.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,410.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,761.39
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	34,969.32	0.00	0.00	0.00	7,767.28
280	1XXX	2XX	186.90	0.00	0.00	0.00	33.87
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	905.39
280	1XXX	6XX	852.70	0.00	0.00	0.00	244.91
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	1,801.02
Totals			36,008.92	0.00	0.00	0.00	10,752.47

46,761.39

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	10,650.00	0.00	0.00	0.00	10,650.00
Land Improvements	133,872.40	0.00	0.00	0.00	133,872.40
*** Buildings	1,293,318.68	-78,769.00	0.00	0.00	1,214,549.68
Machinery and Equipment	92,598.42	0.00	0.00	0.00	92,598.42
Totals at Historical Cost	1,530,439.50	-78,769.00	0.00	0.00	1,451,670.50
Depreciation					
Improvement Accum	104,084.60	0.00	2,042.72	0.00	106,127.32
Building Accum	892,501.65	-44,384.23	41,106.66	0.00	889,224.08
Machinery and Equipment Accum	44,641.78	0.00	6,825.66	0.00	51,467.44
Total Accumulated Depreciation	1,041,228.03	-44,384.23	49,975.04	0.00	1,046,818.84
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	489,211.47	-34,384.77	-49,975.04	0.00	404,851.66

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	42,439.38	0.00	0.00
General Administration (23XX)	3,171.95	0.00	0.00
Operations and Maintenance (26XX)	1,408.57	0.00	0.00
Food Service (31XX)	558.00	0.00	0.00
Extracurricular (34XX, 35XX)	2,397.13	0.00	0.00
Total Depreciation for FY2016	49,975.03	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	32,826.01	8,152.19	0.00	0.00	40,978.20	8,967.35	32,010.85
Other Post Employment Benefits	15,695.00	0.00	0.00	0.00	15,695.00	0.00	15,695.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	48,521.01	8,152.19	0.00	0.00	56,673.20	8,967.35	47,705.85

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	142,129.76	766.63	0.00	142,896.39
Net Pension - TRS	488,852.93	66,181.84	0.00	555,034.77